

15-24-922. Board of livestock to prescribe per capita fee -- refunds. (1) The board of livestock shall annually prescribe the amount of the per capita fee to be made against livestock of all classes for the purpose indicated in 15-24-921.

(2) The per capita fee must be calculated each year to provide not more than 110% of the average annual revenue that was generated in the 3 previous years. The calculation must apply a reasonable factor for nonpayment and late payment of fees and for reimbursement to the department pursuant to 15-24-925 for collection of the fee.

(3) (a) A livestock owner who moves livestock between states is entitled to a refund of the per capita fee collected under 15-24-921 based on the number of months that the livestock have situs in Montana. The amount of the refund is equal to the ratio of the number of months that the livestock do not have situs in the state to the number of months in the year, multiplied by the original per capita fee due. A taxpayer shall apply to the board of livestock on a form prescribed by the board for a refund allowed under this subsection by January 31 of the following year. The application must include a statement showing the date when the livestock were moved out of the state.

(b) For the purposes of 15-24-921 and this section, the per capita fee may not be prorated.

History: En. Sec. 2, Ch. 127, L. 1915; re-en. Sec. 2077, R.C.M. 1921; re-en. Sec. 2077, R.C.M. 1935; amd. Sec. 194, Ch. 516, L. 1973; R.C.M. 1947, 84-5210; amd. Sec. 10, Ch. 79, L. 1983; amd. Sec. 4, Ch. 660, L. 1987; amd. Sec. 3, Ch. 627, L. 1991; amd. Sec. 4, Ch. 576, L. 1995; amd. Sec. 21, Ch. 285, L. 1999; amd. Sec. 100, Ch. 574, L. 2001.

Compiler's Comments:

2001 Amendment: Chapter 574 throughout section substituted references to fee for references to levy and tax; in (2) near middle of second sentence substituted "department" for "counties"; and made minor changes in style. Amendment effective July 1, 2001.

1999 Amendment: Chapter 285 near beginning of (3)(a) substituted "livestock owner who moves livestock between states" for "livestock owner taxed under 15-24-920"; at beginning of (3)(b) deleted "Except as provided in subsection (3)(c)"; deleted former (3)(c) that read: "(c) A taxpayer whose livestock are taxed on the average inventory basis for property tax purposes must also be taxed on an average inventory basis for the purposes of 15-24-921 and this section. All other livestock subject to the per capita tax levy must be reported on February 1 of each year"; and made minor changes in style. Amendment effective January 1, 2003.

Saving Clause: Section 29, Ch. 285, L. 1999, was a saving clause.

Severability: Section 30, Ch. 285, L. 1999, was a severability clause.

1995 Amendment: Chapter 576 in (2), at end of first sentence after "years", deleted "beginning with revenue generated by 81-7-104 and this section in the taxable years 1985, 1986, and 1987"; in (3)(b), at beginning, inserted exception clause; inserted (3)(c) concerning assessment on average inventory basis; and made minor changes in style.

Applicability: Section 9, Ch. 576, L. 1995, provided: "[This act] applies to tax years beginning after December 31, 1995."

1991 Amendment: Inserted (3) concerning refund of per capita levy. Amendment effective April 24, 1991.

Retroactive Applicability: Section 6, Ch. 627, L. 1991, provided: "[This act] applies retroactively, within the meaning of 1-2-109, to taxable years beginning after December 31, 1990."

1987 Amendment: In beginning of (1) substituted "board of livestock shall" for "department of revenue is hereby empowered and it is made its duty to", before "levy" inserted "amount of the per capita", after "purpose" deleted "above", and after "indicated" substituted "in 15-24-921" for "and the board of livestock has the right to recommend to said department the amount of such levy"; and inserted (2) relating to 110% cap. Amendment effective January 1, 1988.

1983 Amendment: Changed "various boards herein named" to "board of livestock".

Collateral References:

84 C.J.S. Taxation §§ 426 through 428, 431.

72 Am. Jur. 2d State and Local Taxation § 638.